

## Message Text

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PAGE 01 STATE 051632

62

ORIGIN TRSE-00

INFO OCT-01 EUR-12 ISO-00 EB-07 L-02 COME-00 /022 R

66607

DRAFTED BY: TRESY:OS:MFEINBERG

APPROVED BY: EB/IFD/OMA:GBALABANIS

TRSY:OS:RJPATRICK (DRAFT)

EB/IFD/OMA:MMINNIES

EUR/SE:CARROLL

----- 090393

R 072200Z MAR 75

FM SECSTATE WASHDC

TO AMEMBASSY VALLETTA

UNCLAS STATE 051632

E.O. 11652: N/A

TAGS: EFIN

SUBJECT: INCOME TAX TREATY

REF: VALLETTA 225

1. HAS COM DECIDED TO RELAX ITS INSISTENCE ON TAX SPARING PROVISIONS IN PROPOSED US-MALTA TAX TREATY? IF SO, US PREPARED TO RESUME DISCUSSIONS.
2. IN ANY EVENT, DRAFT BEING PREPARED REFLECTING JULY 1974 DISCUSSIONS, TO BE POUCHED SHORTLY TO VALLETTA, ALONG WITH ANY ADDITIONAL COMMENTS ON DRAFT US CONSIDERS APPROPRIATE.
3. SENATE OPPOSITION TO TAX SPARING CREDITS AND SIMILAR INCENTIVES IN TAX TREATIES WITH LDC'S REFLECTED IN HEARINGS AND REPORTS OF THE FOREIGN RELATIONS COMMITTEE ON TREATIES WITH PAKISTAN (1958), THAILAND (1965) AND BRAZIL (1968). OF THE THREE, ONLY PAKISTAN TREATY IN FORCE WITH SENATE RESERVATION ON TAX SPARING PROVISION. INGERSOLL

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## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** AGREEMENTS, TAXES, NEGOTIATIONS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 07 MAR 1975  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Authority:** n/a  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 JAN 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1975STATE051632  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** TRESY:OS:MFEINBERG  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D750082-0544  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1975/newtext/t19750371/aaaacsf.tel  
**Line Count:** 51  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ORIGIN TRSE  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** 75 VALLETTA 225  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** CollinP0  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 30 MAY 2003  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <30 MAY 2003 by RuthemTJ>; APPROVED <26 FEB 2004 by CollinP0>  
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05 JUL 2006

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** INCOME TAX TREATY  
**TAGS:** EFIN, US, MT  
**To:** VALLETTA  
**Type:** TE  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 05 JUL 2006